

DUPAGE COUNTY, ILLINOIS

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2015

DUPAGE COUNTY, ILLINOIS

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REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Chairman and
Members of the County Board
DuPage County, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements and have issued our report thereon dated July 27, 2016. Our report includes a reference to other auditors who audited the financial statements of the DuPage Airport Authority, a discretely presented component unit, as described in our report on DuPage County's financial statements. The financial statements of the DuPage Airport Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered DuPage County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the DuPage County's internal control. Accordingly, we do not express an opinion on the effectiveness of the DuPage County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider certain deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. These material weaknesses are items 2015-001, 2015-002, 2015-003, 2015-004, and 2015-005. We consider other deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. These significant deficiencies are items 2015-006 and 2015-007.

Honorable Chairman and Members of the County Board
DuPage County, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether DuPage County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

DuPage County's Response to Findings

DuPage County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. DuPage County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oak Brook, Illinois
July 27, 2016

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To the Honorable Chairman and
Members of the County Board
DuPage County, Illinois

Report on Compliance for Each Major Federal Program

We have audited DuPage County, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of DuPage County's major federal programs for the year ended November 30, 2015. DuPage County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

DuPage County's basic financial statements include the operations of the DuPage County Health Department, which received \$12,830,032 in federal awards which is not included in the schedule of expenditures of federal awards during the year ended November 30, 2015. Our audit, described below, did not include the operations of the DuPage County Health Department because a separate audit was performed in accordance with OMB Circular A-133.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of DuPage County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about DuPage County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of DuPage County's compliance.

To the Honorable Chairman and Members of the County Board
DuPage County, Illinois

Opinion on Each Major Federal Program

In our opinion, DuPage County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2015-008. Our opinion on each major federal program is not modified with respect to these matters.

DuPage County's Response to Finding

DuPage County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. DuPage County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of DuPage County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered DuPage County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of DuPage County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified the deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-008 that we consider to be a significant deficiency.

To the Honorable Chairman and Members of the County Board
DuPage County, Illinois

DuPage County's Response to Finding

DuPage County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. DuPage County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements. We issued our report thereon dated July 27, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the DuPage Airport Authority, a discretely presented component unit, as described in our report on DuPage County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tully Viskow Krause, LLP

Oak Brook, Illinois
October 26, 2016

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
U.S. Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grants	14.218	B-14-UC-17-0002	\$ 3,493,505	\$ 778,589
Community Development Block Grants	14.218	B-15-UC-17-0002	3,565,584	2,084,806
Neighborhood Stabilization Program	14.218	B-08-UN-17-0002	5,176,438	15,075
Total Community Development Block Grants/Entitlement Grants				<u>2,878,470</u>
Home Investment Partnerships Grants:				
Home Investment Partnerships Program	14.239	M-14-DC-17-0214	1,312,014	95,772
Home Investment Partnerships Program	14.239	M-15-DC-17-0214	1,226,726	2,066,729
Total Home Investment Partnerships Grants				<u>2,162,501</u>
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants:				
CDBG Disaster Recovery Program	14.269	B-13-US-17-0002	31,526,000	<u>5,110,742</u>
Continuum of Care (CoC) Program Grants:				
Continuum of Care Program - Planning	14.267	IL0533L5T141200	49,460	3,200
Continuum of Care Program - Planning	14.267	IL0603L5T141400	48,480	20,133
2013 Continuum of Care Program - HMIS	14.267	IL0306L5T141306	154,556	124,192
2014 Continuum of Care Program - HMIS	14.267	IL0306L5T141407	154,556	26,629
Total Continuum of Care (CoC) Program Grants				<u>174,154</u>
Emergency Solutions Grant Program:				
Emergency Solutions Grant	14.231	E-14-UC-17-0002	255,126	145,527
Emergency Solutions Grant	14.231	E-15-UC-17-0002	280,160	107,504
Passed through the Illinois Department of Human Services:				
Emergency Solutions Grant	14.231	FCSTH03761	33,033	29,406
Emergency Solutions Grant	14.231	FCSUH03761	26,513	6,720
Total Emergency Solutions Grants				<u>289,157</u>
Passed through the DuPage Housing Authority:				
Section 8 Housing Choice Vouchers:				
Family Self-Sufficiency Program	14.871	Program Year 2014	78,864	6,438
Family Self-Sufficiency Program	14.871	Program Year 2015	79,635	72,091
Total Section 8 Housing Choice Vouchers				<u>78,529</u>
Total U.S. Department of Housing and Urban Development				<u>10,693,553</u>

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
U.S. Department of Justice				
Direct Programs:				
State Criminal Alien Assistance Program:				
State Criminal Alien Assistance Program	16.606	N/A	N/A	\$ 190,395
Criminal and Juvenile Justice and Mental Health Collaboration Program:				
Mental Illness Court Alternative Program (MICAP)				
Expansion Project	16.745	2010-MO-BX-0009	\$ 198,904	27,360
Drug Court Discretionary Grant Program:				
Adult Drug Court Enhancement Project	16.585	2011-DC-BX-0130	199,691	49,740
DNA Backlog Reduction Program:				
Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0116	300,326	70,657
Forensic DNA Backlog Reduction Program	16.741	2013-DN-BX-0025	296,770	159,636
Forensic DNA Backlog Reduction Program	16.741	2014-DN-BX-0101	225,000	6,782
Total DNA Backlog Reduction Program				237,075
Passed through the Illinois Department of Human Services:				
Juvenile Accountability Block Grants:				
Juvenile Accountability Block Grants Program (	16.523	FCSTR03291	145,000	92,611
Juvenile Accountability Block Grants Program (	16.523	FCSTR03266	16,337	8,267
Juvenile Accountability Block Grants Program (	16.523	FCSUR03266	25,939	7,653
Juvenile Accountability Block Grants Program (	16.523	FCSUR03291	50,000	33,537
Total Juvenile Accountability Block Grants				142,068
Juvenile Justice and Delinquency Prevention Allocation to States:				
Juvenile Justice-Formula/Title II Grant Program	16.540	FCSTR03529	79,827	34,896
Juvenile Justice-Formula/Title II Grant Program	16.540	FCSUR03529	50,000	18,999
Total Juvenile Justice and Delinquency Prevention Allocation to States				53,895
Passed through the Illinois Criminal Justice Information Authority:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Multi-Jurisdictional Drug Prosecution	16.738	411021	125,132	104,030
Multi-Jurisdictional Drug Prosecution	16.738	413021	125,132	39,926
Total Edward Byrne Memorial Justice Assistance Grant Program				143,956
Crime Victim Assistance:				
Crime Victim Assistance Program	16.575	214060	58,347	44,828
Paul Coverdell Forensic Sciences Improvement Grant Program:				
National Forensic Science Improvement Grant	16.742	714503	30,093	19,698
Passed through the National Children's Alliance:				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers:				
National Children's Alliance Program Support C	16.758	WHEA-IL-SA15	9,000	9,000
Total U.S. Department of Justice				918,015

See accompanying notes to schedule of expenditures of federal awards.

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
U.S. Department of Labor				
Passed through the Illinois Department of Commerce and Economic Opportunity:				
Employment Service/Wagner-Peyser Funded Activities:				
Disability Employment Initiative 2013	17.207	14-111001	\$ 330,500	\$ <u>31,280</u>
Trade Adjustment Assistance:				
Trade Adjustment Assistance Program	17.245	13-661006	197,526	116,465
Trade Adjustment Assistance Program	17.245	14-661006	101,368	<u>13,494</u>
Total Trade Adjustment Assistance				<u>129,959</u>
Workforce Investment Act Cluster:				
WIA Adult Program:				
Title 1A	17.258	14-681006	1,215,772	759,321
Title 1A	17.258	15-681006	1,735,478	<u>260,817</u>
Total WIA Adult Program				<u>1,020,138</u>
WIA Youth Activities:				
Title 1Y	17.259	14-681006	1,810,288	1,581,813
Title 1Y	17.259	15-681006	1,888,337	<u>452,915</u>
Total WIA Youth Activities				<u>2,034,728</u>
WIA Dislocated Worker Formula Grants:				
WIA Rapid Response Layoffs and Closings	17.278	14-651006	620,210	339,895
Title 1D	17.278	14-681006	1,964,910	1,431,504
Title 1D	17.278	15-681006	1,751,607	<u>457,392</u>
Total WIA Dislocated Worker Formula Grants				<u>2,228,791</u>
Total Workforce Investment Act Cluster				<u>5,283,657</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
National Emergency Grant - Dislocated Worker	17.277	13-671006	135,398	<u>118,474</u>
Workforce Innovation Fund:				
Accelerated Training for Illinois Manufacturing	17.283	12-113010	407,118	<u>400,661</u>
Total U.S. Department of Labor				<u>5,964,031</u>
U. S. Department of Transportation				
Passed through the Regional Transportation Authority:				
Job Access And Reverse Commute Program:				
Job Access and Reverse Commute Grant	20.516	JARC-2012-03	261,581	<u>261,581</u>

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
Passed through the Illinois Department of Transportation:				
Highway Planning and Construction:				
Central Signal System - North Region				
Phase II Design Engineering	20.205	D-91-096-13	\$ 159,969	\$ 24,092
Phase III Construction Engineering	20.205	C-91-096-13	102,868	12,012
Fabyan Parkway at Illinois Route 38				
Phase II Design Engineering	20.205	D-91-145-13	553,225	1,578
Construction Engineering	20.205	C-91-145-13	707,329	457,873
75th Street from Adams Street to Plainfield Road				
Phase II Design Engineering	20.205	D-91-561-12	382,240	19,969
Construction Engineering	20.205	C-91-538-13	672,800	21,399
Warrenville Road over West Branch of the DuPage River - Bridge Replacement				
Phase II Design Engineering	20.205	D-91-162-14	308,596	82,874
Phase III Construction Engineering	20.205	C-91-162-14	392,054	272,481
Warrenville Road over East Branch of the DuPage River				
Phase I Preliminary Engineering	20.205	P-91-175-15	152,753	88,096
55th Street from Dunham Road to Clarendon Hills Road				
Phase II Design Engineering	20.205	D-91-197-15	366,000	3,257
Total Highway Planning and Construction Programs				<u>983,631</u>
Total U. S. Department of Transportation				<u>1,245,212</u>
U.S. Environmental Protection Agency				
Direct Program:				
Regional Wetland Program Development Grants:				
DuPage County Wetland Survey and Mapping F	66.461	CD-00E01166-0	118,369	54,661
Total U.S. Environmental Protection Agency				<u>54,661</u>
U.S. Department of Energy				
Passed through the Illinois Department of Commerce and Economic Opportunity:				
Weatherization Assistance for Low-Income Persons:				
Illinois Home Weatherization Assistance Progra	81.042	13-402028	273,088	64,719
Illinois Home Weatherization Assistance Progra	81.042	13-403028	340,054	5,550
Total Weatherization Assistance for Low-Income Persons				<u>70,269</u>
Total U.S. Department of Energy				<u>70,269</u>
U.S. Department of Health and Human Services				
Passed through the Northeastern Illinois Area Agency on Aging:				
Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation:				
Case Coordination Unit - Title VII	93.041	15-703	5,818	5,010
Case Coordination Unit - Title VII	93.041	16-703	5,667	551
Total Special Programs for the Aging_ Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation				<u>5,561</u>

See accompanying notes to schedule of expenditures of federal awards.

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals:				
Case Coordination Unit - Title VII	93.042	15-703	\$ 30,843	\$ 21,761
Case Coordination Unit - Title VII	93.042	16-703	30,011	<u>5,752</u>
Total Special Programs for the Aging_ Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals				<u>27,513</u>
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers:				
Case Coordination Unit - Title IIIB	93.044	15-703	442,701	321,675
Case Coordination Unit - Title IIIB	93.044	16-703	427,461	<u>119,375</u>
Total Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers				<u>441,050</u>
National Family Caregiver Support, Title III, Part E:				
Case Coordination Unit - Title IIIE	93.052	15-703	166,905	140,169
Case Coordination Unit - Title IIIE	93.052	16-703	163,204	<u>11,230</u>
Total National Family Caregiver Support, Title III, Part E				<u>151,399</u>
Medicare Enrollment Assistance Program:				
Case Coordination Unit - MIPPA	93.071	15-703	32,255	26,637
Case Coordination Unit - MIPPA	93.071	16-703	33,677	<u>1,010</u>
Total Medicare Enrollment Assistance Program				<u>27,647</u>
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models:				
Case Coordination Unit - MMAI Assistance	93.626	15-703	17,216	<u>9,576</u>
ACA Support for Demonstration Ombudsman Programs Serving Beneficiaries of State Demonstrations to Integrate Care for Medicare-Medicaid:				
Case Coordination Unit - LT OMB HCO	93.634	OMBHOME201403	103,511	<u>15,897</u>
Passed through the Illinois Department of Healthcare and Family Services:				
Child Support Enforcement:				
Child Support Enforcement - Expedited Child S	93.563	2015-55-009-K	28,380	10,461
Child Support Enforcement - Expedited Child S	93.563	2015-55-009-K2	28,380	11,253
Title IV-D - Child Support Enforcement Program	93.563	2014-55-013-K2A	402,600	235,304
Title IV-D - Child Support Enforcement Program	93.563	2014-55-013-K3A	610,000	<u>162,373</u>
Child Support Enforcement				<u>419,391</u>
Grants to States for Access and Visitation Programs:				
Child Support Enforcement - Access and Visitation	93.597	2015-55-024-K1B	90,000	62,369
Child Support Enforcement - Access and Visitation	93.597	2015-55-024-K2B	90,000	<u>33,525</u>
Total Grants to States for Access and Visitation Programs				<u>95,894</u>

DuPage County, Illinois
Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	2015 Federal Expenditures
Passed through the Illinois Department of Commerce and Economic Opportunity:				
Low-Income Home Energy Assistance:				
Low Income Home Energy Assistance Program	93.568	14-224028	\$ 1,946,429	\$ 348,037
Low Income Home Energy Assistance Program	93.568	15-224028	3,199,593	3,052,882
Low Income Home Energy Assistance Program	93.568	16-224028	2,831,160	392,927
Illinois Home Weatherization Assistance Progra	93.568	14-221028	264,657	262,905
Illinois Home Weatherization Assistance Progra	93.568	15-221028	559,422	206,976
Total Low-Income Home Energy Assistance				<u>4,263,727</u>
Community Services Block Grant:				
Community Services Block Grant	93.569	14-231028	968,189	350,052
Community Services Block Grant	93.569	15-231028	981,827	495,635
Total Community Services Block Grant				<u>845,687</u>
Passed through the Illinois Department of Human Services:				
Social Services Block Grant:				
Donated Funds Initiative	93.667	FCSTJ00210	67,740	38,939
Donated Funds Initiative	93.667	FCSUJ00210	67,740	28,641
Passed through the Illinois Department of Children and Family Services:				
Children's Advocacy Program	93.667	1351299015	7,701	4,322
Children's Advocacy Program	93.667	1351299016	7,701	3,097
Total Social Services Block Grant				<u>74,999</u>
Passed through the Administrative Office of the Illinois Courts:				
State Court Improvement Program:				
State Court Improvement Program Grant	93.586	CIPTRNG-G-1403	10,600	9,853
Total U.S. Department of Health and Human Services				<u>6,388,194</u>
U.S. Department of Homeland Security				
Direct Program:				
Emergency Management Performance Grants:				
Federal Emergency Management Performance C	97.042	15EMADUPA	259,600	225,724
Federal Emergency Management Performance C	97.042	16EMADUPA	165,000	27,500
Total Emergency Management Performance Grants				<u>253,224</u>
Total U.S. Department of Homeland Security				<u>253,224</u>
Total Federal Awards				<u><u>\$ 25,587,159</u></u>

DUPAGE COUNTY, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended November 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of DuPage County, Illinois under programs of the federal government for the year ended November 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of DuPage County, Illinois, it is not intended to and does not present the financial position, changes in net position or cash flows of DuPage County, Illinois.

The reporting entity for DuPage County is based upon criteria established by the Governmental Accounting Standards Board. DuPage County is the primary government according to GASB criteria, while the DuPage Airport Authority (Airport Authority) is a discretely presented component unit and the DuPage County Health Department (Health Department) is a blended component unit. The Airport Authority is not required to be audited according to OMB Circular A-133. Federal awards received directly by the Health Department are not included in this report since the amounts are reported in a separate report.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* or the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – SUBRECIPIENTS

Of the federal expenditures presented in the schedule, DuPage County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants	14.218	\$ 1,962,008
Emergency Solutions Grant	14.231	124,103
Home Investment Partnership Program	14.239	500,000
Workforce Investment Act Cluster	17.258/17.259/17.278	1,008,714
Community Services Block Grant	93.569	227,338

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: *Unmodified*

Internal control over financial reporting:

- > Material weakness(es) identified? X yes no
- > Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted?

 yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness(es) identified? yes X no
- > Significant deficiency(ies) identified? X yes none reported

Type of auditor’s report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

 X yes no

Auditee qualified as low-risk auditee?

 yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
14.239	Home Investment Partnerships Program
14.269	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants
17.258, 17.259, 17.278	Workforce Investment Act Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$ 767,615

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Finding 2015-001: County Board - Finance - External Financial Reporting

Criteria: Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Condition: Management has not prepared financial statements that are in conformity with generally accepted accounting principles (GAAP). Material misstatements in the general ledger were identified during the financial audit. Additionally, the County discovered that material donated capital assets were improperly excluded from the County's capital asset records in prior years. While the County discovered these excluded assets and the County has restated net position as of November 30, 2014 to correct for the error, internal controls did not detect the misstatement in a timely manner.

Cause: The County does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose.

Effect: External financial statements would not have been presented in accordance with GAAP.

Recommendations for Corrective Action: We recommend that management evaluate their internal controls over financial reporting and implement controls to identify and correct material misstatements during the normal course of duties.

Management's Response: The ongoing implementation of the County's ERP system beginning in May 2014 has brought challenges and changes to processes and procedures affecting internal control in relation to recording daily transactions and preparing financial statements in accordance with GAAP. This transition, along with a change in external auditors after many years, has also allowed the County to review accounting principles and consider alternatives to current accounting practices and presentation. As such, the County has adhered to suggested changes and the resulting material journal entries as noted above. Going forward, the accounting staff is more knowledgeable of accounting requirements and these material weaknesses would not be expected in future years.

Finding 2015-002: County Board - Finance - Bank Reconciliations

Criteria: Cash and investment balances on the general ledger should be reconciled on a monthly basis to the amounts reported in the Cash Book module of the system.

Condition: Due to the current setup of the County's financial accounting system, the County Treasurer reconciles bank statements to the Cash Book module of the system and not the general ledger. The financial accounting system allows the County to record adjustments to cash and investment accounts on the general ledger that do not flow through to the Cash Book.

Cause: Reconciliations of the Cash Book module of the system to the general ledger were not performed during fiscal year 2015.

Effect: Reconciliations of cash and investments may not incorporate adjustments reported to the general ledger.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONT.)

Finding 2015-002: County Board - Finance - Bank Reconciliations (cont.)

Recommendations for Corrective Action: To ensure that adjustments entered through the general ledger to cash and investment accounts are recorded properly in all ledgers, the County should perform a monthly reconciliation of cash and investments on the general ledger to cash and investments on the Cash Book module. This reconciliation will allow the County to detect misstatements in the general ledger on a timely basis and provide assurance that bank accounts are reconciled to general ledger balances.

Management's Response: System changes were made in 2015 and the audit was not completed until late in the year. Consequently, the Cash Book to General Ledger reconciliation did not begin until FY2016. In early 2016, the County Finance Department has initiated the process of reconciling the Cash Book module to the General Ledger on a monthly basis.

Finding 2015-003: County Board - Finance and County Treasurer - Manual Journal Entries

Criteria: An effective internal control system should include robust review procedures and segregation of duties throughout significant transaction cycles, including month-end close processes. In particular, controls around journal entries are vital to the integrity of a strong control environment.

Condition: The Finance Department and County Treasurer utilize a form that requires the preparer, reviewer, and releaser to be three separate staff. However, the system does not require a secondary review prior to posting to the general ledger, which allows the County to circumvent the use of the form.

Cause: The system does not require a secondary review prior to posting an entry to the general ledger.

Effect: An unauthorized journal entry may be entered into to the general ledger that overrides other internal controls in place at the County.

Recommendations for Corrective Action: If secondary review requirements cannot be implemented within the County's financial accounting software, we recommend that an employee outside of the journal entry process perform a monthly completeness check to ensure that all manual journal entries entered into the general ledger are accompanied by a completed form. This completeness check should be documented through written signature or initials of the reviewer.

Management's Response: The journal entry process has been developing along with the implementation of the ERP system beginning in May 2014. The County Finance Department currently has three separate staff involved in the journal entry process in which those entries are initiated by the Finance Department. The Finance Department is working with other significant departments in the journal entry process such as the Treasurer's Office, Public Works, and the Convalescent Center, to incorporate procedures into a uniform, centralized process. The Finance Department will incorporate another staff outside of the journal entry process to ensure that all entries are accompanied by a properly completed journal entry form.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONT.)

Finding 2015-004: County Board - Community Services – External Financial Reporting

Criteria: The County receives funding under the CDBG and HOME programs and enters into loan agreements with third parties for the development of affordable housing within the County. The loans that are to be repaid to the County under the terms of the loan agreements should be recorded as a receivable.

Condition: In prior years, the County did not report grant funded loans receivable in the Department of Housing and Urban Development Fund or in Governmental Activities. Once the County was apprised of the situation, they analyzed the various loans and prepared an analysis for audit purposes to properly account for the receivable.

Cause: In prior years, the County did not analyze the various loans for proper financial reporting.

Effect: Beginning fund balance of the Department of Housing and Urban Development Fund and the beginning net position for Governmental Activities have been restated to properly present these receivables. Material journal entries as a result of audit procedures in the current year indicate that there is a material weakness in the financial reporting system.

Recommendations for Corrective Action: We recommend that the County continues to maintain an analysis and reconciliation of annual activity prepared and reviewed to ensure the loans receivable are properly recorded.

Management's Response: An Excel spreadsheet had been developed by Community Services-CDC staff to track the loan agreements. All of the information necessary is included for the County to perform analysis and reconciliation of activity throughout the year. The Finance Department will review the annual activity prepared by Community Services-CDC to ensure the proper recording of loans receivable.

Finding 2015-005: County Board - Convalescent Center – External Financial Reporting

Criteria: The County recognizes revenue in the governmental fund financial statements when revenue is earned and available. The portion of accounts receivable not collected within 60 days of the fiscal year-end should be considered unavailable revenue and reported as a deferred inflow of resources.

Condition: In the prior year, the County recognized all Convalescent Center accounts receivable as revenue, including amounts not considered available.

Cause: Internal controls over the financial reporting system were not sufficient to detect the material misstatement of the revenue.

Effect: Beginning fund balance of the Convalescent Center Fund has been restated and properly reflected in accordance with the County's revenue recognition policy.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONT.)

Finding 2015-005: County Board - Convalescent Center – External Financial Reporting (cont.)

Recommendations for Corrective Action: We recommend that the County's internal control system over financial reporting include a review of all County revenue to ensure it is properly reflected in accordance with the County's revenue recognition policy.

Management's Response: In the past, the Convalescent Center's internal financial statements have always been prepared on a full accrual basis due to State reporting requirements, and have been converted to modified accrual during the audit process. The adjustment to revenue to record revenue received after 60 days of year end will be made to unavailable revenue and accounts receivable appropriately before the final financial statements are prepared. The County is aware of the necessary adjustments to convert internal statements from accrual to modified accrual accounting.

Finding 2015-006: County Board - Finance – Non-Treasurer Held Bank Accounts

Criteria: A properly and effectively designed system of internal control should encompass all operational activity of the County. This includes decentralized transactional activity and bank accounts maintained by the various departments and offices of the County other than the County Treasurer.

Condition: We noted that several departments and offices utilize bank accounts that are not reported in the County's general ledger software throughout the year. Year-end entries by the Finance Department and audit entries were necessary to properly record these accounts into the general ledger. These "off-book" accounts consisted of governmental fund accounts and agency accounts in which the County held fiduciary responsibility for monies required to be distributed to other entities.

Cause: While some departments and offices maintain their own systems of internal controls, the maintenance of accounts outside the County's internal control procedures ensures that the accounts and related activity do not go through the County's centralized review and approval procedures. Specifically, bank reconciliations are not reviewed on a monthly basis and disbursements do not run through the County's multi-office review and approval processes.

Effect: By operating outside the auspices of the County's primary system of internal controls, there is a risk that the County's financial statements would exclude transactional activity and existing bank account balances without the knowledge of management or the County Board. Additionally, errors or fraud could occur in these accounts without being discovered that would have otherwise been identified within the primary control procedures.

Recommendations for Corrective Action: We recommend that all bank accounts opened in the name of the County or department/office of the County be maintained and operated through the County's general ledger software. Transactions related to these accounts should also be recorded in the general ledger on a timely basis. If it is not feasible for transactional activity to be processed through the County's primary control procedures, each department and office maintaining "off-book" accounts should document and implement internal control procedures to ensure that bank reconciliations are prepared on a monthly basis and reviewed by someone other than the preparer and disbursements from the accounts be reviewed and approved before the transaction takes place.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONT.)

Finding 2015-006: County Board - Finance – Non-Treasurer Held Bank Accounts (cont.)

Management's Response: Management agrees with Baker Tilly's recommendation, and will continue to strongly encourage all offices that have separate cash accounts to bring those accounts "on-line", when appropriate, by processing transactions through the County's general ledger system on a timely basis and to be subject to the County's internal control procedures. Management understands that due to the nature of some of these accounts, they will not be brought "on-line". Until such appropriate accounts are brought "on-line", management will strongly encourage all offices having such accounts to adhere to internal control procedures that include the following requirements: for bank reconciliations to be prepared on a monthly basis, for reconciliations and disbursements to be reviewed and approved by a second party, and for reconciliations and transaction reports to be submitted to the Finance Department on a quarterly basis for review. Although we recognize that elected officials are not required to comply with these requirements, we encourage them to do so in order to achieve the highest standard in internal control.

Finding 2015-007: County Board - Convalescent Center – Patient Billing

Criteria: The Convalescent Center receives delayed information regarding when patients are admitted into Medicare and could receive information after the County's financial statements have been issued. As such, it is necessary for the Convalescent Center to prepare retroactive billings once information regarding Medicare patients is received. Additionally, adjusting journal entries to adjust the general ledger account balances to agree to the patient billing software should be reviewed by someone other than the original preparer.

Condition: The Convalescent Center is behind in preparing the retroactive billings and reviewing patient accounts to detect misstatements in a timely manner. Additionally, the entry to adjust the general ledger account balances to agree to the patient billing software is not reviewed by someone other than the original preparer.

Cause: Due to the lack of employees trained, the completion of retroactive billings and review of patient accounts is not timely.

Effect: Billing errors are not detected on a timely basis and receivable balances by payor source are not representative of the actual amounts due from the payor.

Recommendations for Corrective Action: We recommend a more timely performance of the retroactive billings and review of patient accounts to detect misstatements in a timely manner. We also recommend that the entry to adjust the general ledger account balances to the patient billing software be reviewed by someone other than the original preparer to ensure its accuracy.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (CONT.)

Finding 2015-007: County Board - Convalescent Center – Patient Billing (cont.)

Management's Response: The monthly amount paid for each resident receiving Medicaid benefits is not constant and changes at a minimum quarterly, couple this with the state's delay in approving eligible resident's into the program and the task is often times challenging. The Convalescent Center has committed to train an additional 2.5 employees to support the analysis and retroactive payor source changes in FY 2016.

All journal entries currently prepared and submitted by the Convalescent Center's Financial Services Manager are released and posted by the County's Finance Department. An additional step will be implemented for someone within the County's Finance Department to review the entries.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

FINDING 2015-008

CFDA No.	14.239 HOME Investment Partnerships Program
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable

Criteria: Sufficient internal controls should be in place and operating effectively to ensure that the County is in compliance with the eligibility requirements and the Housing Quality Standards requirements under the HOME Program. Per 24 CFR 92.252 (a) The maximum HOME rents are the lesser of: (1) The fair market rent for existing housing for comparable units in the area as established by HUD under 24 CFR 888.111; or (2) A rent that does not exceed 30 percent of the adjusted income of a family whose annual income equals 65 percent of the median income for the area, as determined by HUD, with adjustments for number of bedrooms in the unit. The HOME rent limits provided by HUD will include average occupancy per unit and adjusted income assumptions. Per 24 CFR 92.504(d), the Home Quality Standards on-site inspections must occur within 12 months after project completion and at least once every 3 years thereafter during the period of affordability.

Condition/Context: Eligibility determinations are performed by the management of each HOME assisted development. During eligibility testing it was noted that the County did not perform reviews of the property managements' eligibility determinations including HOME rents charged during fiscal year 2015. During testing of Housing Quality Standards, it was noted that the County did not perform on-site inspections in fiscal year 2015 to determine compliance with property standards under the HOME Program. Based upon inspection records maintained by the County and the Housing Quality Standards requirements, 17 rental properties should have been inspected during fiscal year 2015.

Effect: Individuals living in HOME assisted units may not meet the eligibility requirements under the HOME Program and may pay monthly rents that exceed the maximum allowed under the program. Also, individuals may live in units that are inadequate or have unsafe conditions for an extended period of time.

Questioned Costs: None noted

Cause: The County is aware of the eligibility requirements and Housing Quality Standards; however, due to turnover and not having the appropriate level of staffing available to review the eligibility determinations including HOME rents charged and perform Home Quality Standards inspections they were unable to fully comply with these standards.

Recommendation: We recommend that the County implement a process to review the eligibility determinations and HOME rents charged as well as to perform on-site inspections to ensure compliance with the HUD's requirements.

DUPAGE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2015

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (CONT.)

FINDING 2015-008 (cont.)

Management's Response: We are currently carrying out the 2016 monitoring and will verify HOME compliance. The County has procedures for physical inspection of rental projects. Procedures have been in transition since the rolling implementation of the new HOME Final Rule began in 2014. HUD monitored our HOME rental program in March of 2016 (no findings physical inspections of property). During HUD's visit, we conducted physical inspections at four HOME projects with HUD staff present to beta test our updated inspection procedures. Based on technical assistance received from HUD as a result of that monitoring visit and inspection visits, all property inspections will be completed during our 2016 HUD fiscal year.

DUPAGE COUNTY, ILLINOIS

CORRECTIVE ACTION PLAN For the Year Ended November 30, 2015

Finding 2015-001: County Board - Finance - External Financial Reporting

See “management’s response” for Finding 2015-001 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Chief Financial Officer

Planned Completion Date for the Corrective Action Plan: 11/30/2016

Finding 2015-002: County Board - Finance - Bank Reconciliations

See “management’s response” for Finding 2015-002 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Chief Financial Officer

Planned Completion Date for the Corrective Action Plan: 11/30/2016

Finding 2015-003: County Board - Finance and County Treasurer - Manual Journal Entries

See “management’s response” for Finding 2015-003 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Chief Financial Officer and DuPage County Treasurer

Planned Completion Date for the Corrective Action Plan: 11/30/2016

Finding 2015-004: County Board - Community Services – External Financial Reporting

See “management’s response” for Finding 2015-004 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Director of DuPage County Community Services

Planned Completion Date for the Corrective Action Plan: 11/30/2016

Finding 2015-005: County Board - Convalescent Center – External Financial Reporting

See “management’s response” for Finding 2015-005 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Administrator of DuPage Convalescent Center

Planned Completion Date for the Corrective Action Plan: 11/30/2016

DUPAGE COUNTY, ILLINOIS

CORRECTIVE ACTION PLAN For the Year Ended November 30, 2015

Finding 2015-006: County Board - Finance – Non-Treasurer Held Bank Accounts

See “management’s response” for Finding 2015-006 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Chief Financial Officer

Planned Completion Date for the Corrective Action Plan: 11/30/2016

Finding 2015-007: County Board - Convalescent Center – Patient Billing

See “management’s response” for Finding 2015-007 in Section II – Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*.

Official Responsible for Ensuring the Corrective Action Plan: Administrator of DuPage Convalescent Center

Planned Completion Date for the Corrective Action Plan: 11/30/2016

FINDING 2015-008: Home Investment Partnerships Program

See “management’s response” for Finding 2015-008 in Section III – Federal Awards and State Awards Findings and Questioned Costs.

Official Responsible for Ensuring the Corrective Action Plan: Director of DuPage County Community Services

Planned Completion Date for the Corrective Action Plan: 11/30/2016

DUPAGE COUNTY, ILLINOIS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended November 30, 2015

None noted.